

## **EXHIBIT 36**

March 21, 2020

**VIA E-MAIL**

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Re: **In re Fin. Oversight & Mgmt. Bd., No. 17-BK-3283-LTS – Discovery on Lift Stay  
Motions – PRIFA Flow of Funds Summary**

Counsel:

Attached please find a document summarizing the general flow of funds for rum tax revenues for PRIFA from January 2014 to present. This document is not intended to replace sworn deposition testimony and reflects our understanding of the documents our clients have produced in these proceedings; the documents themselves control. We are providing this in the interest of cooperation and as an aid in advance of the upcoming 30(b)(6) deposition to help Movants understand the flow of funds during the relevant time period. Please note that the slides do not show all inflows and outflows from each identified account in addition to the retained revenues.

We reserve the right to modify or amend this document to the extent necessary. We will be producing similar documents for the flow of funds for Hotel Taxes and Excise Taxes and Toll Revenues shortly.

Sincerely,

/s/ Elizabeth L. McKeen

/s/ Michael Mervis

Elizabeth L. McKeen

Michael Mervis

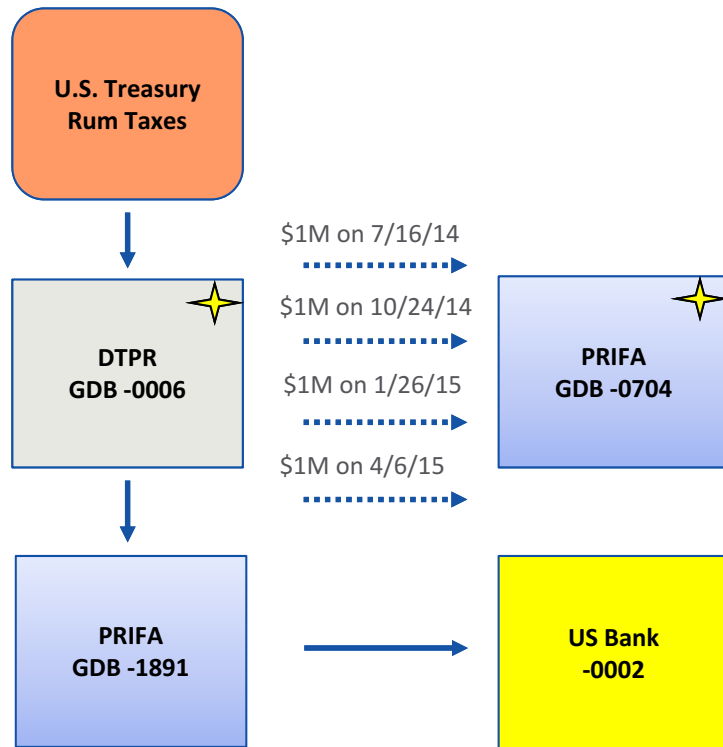
## Puerto Rico Infrastructure Finance Authority (“PRIFA”) *Rum Excise Taxes: Flow of Funds*

This presentation is intended to illustrate the flow of rum excise taxes from January 2014 to present. In doing so, the illustrations do not show all inflows and outflows from each account presented in cases where retained revenues are comingled with other funds in the same bank account.

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## Rum Taxes – January 2014 to June 2015

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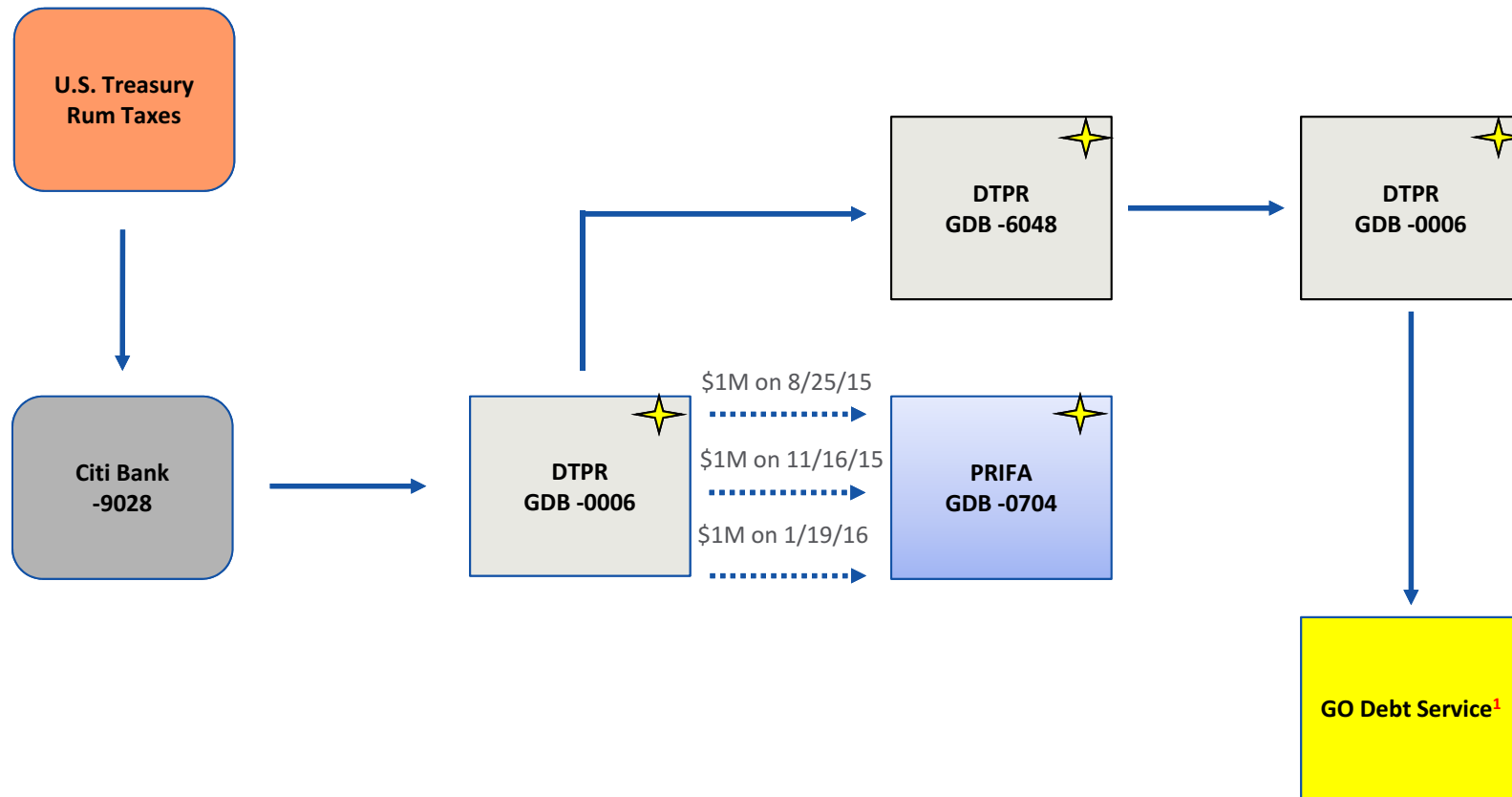
### Footnotes:

★ Account contains comingled funds (rum taxes and others).

...➡ Denotes a discrete, one-time transfer

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## Rum Taxes – July 2015 to March 2016



### Footnotes:

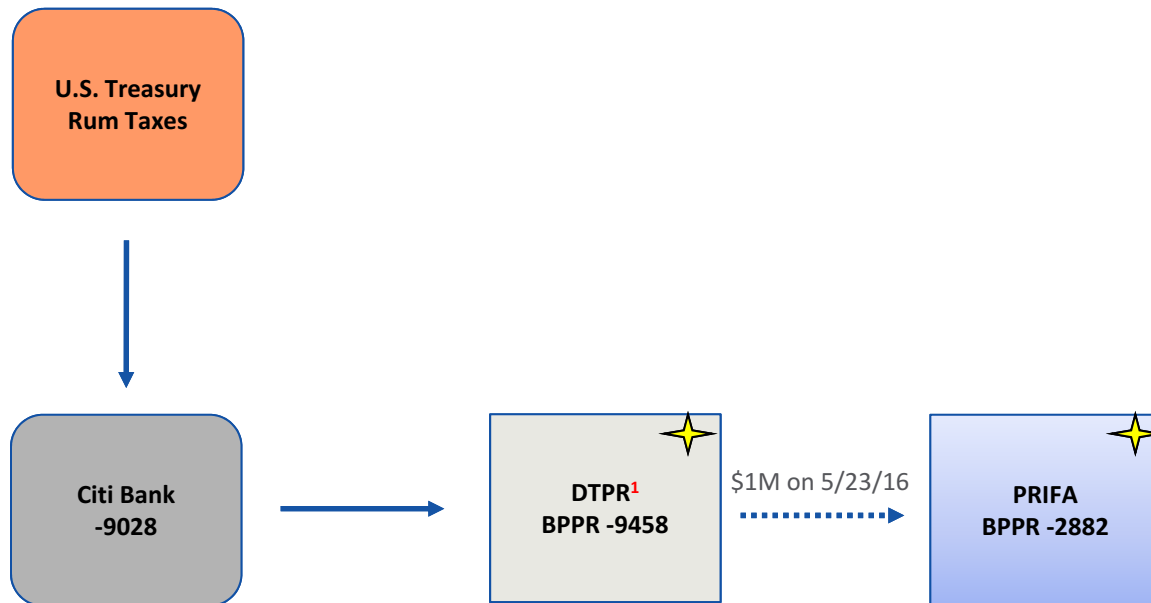
★ Account contains comingled funds (rum taxes and others).

... Denotes a discrete, one-time transfer

<sup>1</sup> Transfers from the TSA Operational Account to fund GO Debt Service included comingled rum excise tax receipts with proceeds from other retained revenues.

## Rum Taxes – April 2016 to Present

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### Footnotes:

★ Account contains comingled funds (rum taxes and others)

...➡ Denotes a discrete, one-time transfer

<sup>1</sup> After May 2016, fund flow of retained revenues stops at the BPPR -9458 account